

INTRODUCTION TO THE DoD FINANCIAL MANAGEMENT REGULATION

GENERAL

The DoD Financial Management Regulation specifies policies and procedures within the area of responsibility of the Under Secretary of Defense (Comptroller) (USD(C)) for use by all DoD Components. The Regulation consists of the following 15 volumes:

1. General Financial Management Information, Systems, and Requirements
- 2A. Budget Presentation and Formulation (Chapters 1 - 3)
- 2B. Budget Presentation and Formulation (Chapters 4 - 19)
3. Budget Execution - Availability and Use of Budgetary Resources
4. Accounting Policy and Procedures
5. Disbursing Policy and Procedures
- 6A. Reporting Policy and Procedures
- 6B. Form and Content of DoD Audited Financial Statements
- 7A. Military Pay Policy and Procedures - Active Duty and Reserve Pay
- 7B. Military Pay Policy and Procedures - Retired Pay
- 7C. Special Military Pay/Personnel Programs and Operating Procedures
8. Civilian Pay Policy and Procedures
9. Travel Policy and Procedures
10. Contract Payment Policy and Procedures
- 11A. Reimbursable Operations Policy and Procedures
- 11B. Reimbursable Operations Policy and Procedures - Working Capital Funds (WCF)
12. Special Accounts, Funds and Programs
13. Nonappropriated Funds Policy and Procedures
14. Administrative Control of Funds and Antideficiency Act Violations
15. Security Assistance Policy and Procedures

AUTHORIZATION

This Regulation is issued by the USD(C) under authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures," dated November 15, 1992.

PARAGRAPH NUMBERING SYSTEM

The paragraph numbering system of this Regulation is consistent for all 15 volumes. The six digit paragraph number and its subparagraph designators are formulated as follows:

01
CHAPTER 1

01
SECTION 1

01
PARAGRAPH 1

A.1.a.(1)(a)
SUBPARAGRAPHS